



A BILL FOR AN ORDINANCE

RELATING TO THE REAL PROPERTY TAX EXEMPTION FOR CHILD CARE CENTERS.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend the real property tax exemption for child care centers.

SECTION 2. Section 8-10.33, Revised Ordinances of Honolulu 1990, as amended, is repealed:

["Sec. 8-10.33 Exemption—For-profit group child care centers.

- (a) Real property, or a portion thereof, used for a for-profit group child care center shall be exempt from property taxes provided that:
- (1) The property is actually and exclusively used for a group child care center;
 - (2) If an exemption is claimed under this section, an exemption for the same property may not also be claimed under any other section.
 - (3) The property is owned in fee simple, leased or rented for a period of one year or more, by the person using the property for the exempt purposes, hereinafter referred to as the person claiming the exemption.
 - (4) If the property for which exemption is claimed is leased or rented, the lease or rental agreement shall be in force and recorded in the bureau of conveyances or filed in the office of the assistant registrar of the land court.
 - (5) The group child care center meets the child care facilities requirements of HRS Chapter 346, Part VIII; and
 - (6) Any claim for exemption based on the foregoing use shall be accompanied by a certificate issued by or under the authority of the department of human services stating that the foregoing requirements are met.



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- (b) For purposes of this section, the term "group child care center" means a facility other than a residence, maintained by an individual, organization, or agency for the purpose of providing child care for preschool age children ages two years to six years and infants and toddlers ages six weeks to 36 months."]

SECTION 3. Ordinance material to be repealed is bracketed. When revising, compiling or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the revisor of ordinances need not include the brackets or the bracketed material.



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SECTION 4. This ordinance takes effect upon its approval, provided that all exemptions granted pursuant to Section 8-10.33 and in effect on the day immediately preceding the day this ordinance takes effect shall continue through the tax year beginning July 1, 2015 and shall expire on June 30, 2016.

INTRODUCED BY:

[Handwritten signature: M. I. ...]

DATE OF INTRODUCTION:

APR 13 2015

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20____.

KIRK CALDWELL, Mayor
City and County of Honolulu

FILED
APR 13 2017
PURSUANT TO RCH Sec. 1-2.4